



Utah State Tax Commission
Clean Fuel Vehicle Tax Credit

IT
TC-40V
Rev. 12/95

For tax years beginning January 1, 1992, and ending December 31, 1996, the Utah Legislature has authorized a nonrefundable credit for use against individual income tax or corporate franchise tax for the purchase of new vehicles that use cleaner-burning fuels or for the conversion of vehicles to use cleaner burning fuels.

Taxpayers claiming this nonrefundable credit must complete one form for each vehicle claimed and attach it to their individual income or corporate franchise tax returns. See instructions on the reverse side.

For Americans with Disabilities Act accommodations, please contact the Division of Human Resources, Department of Environmental Quality for certification information at (801) 538-6121; for tax information contact the Tax Commission at (801) 297-3811 (TDD 297-3819). Please allow three working days for a response if you are contacting the Tax Commission.

If you need further information, please contact the Utah State Tax Commission at (801) 297-2200 or 1-800-662-4335, if outside the Salt Lake City area.

Part A - This section must be completed by the taxpayer.

Taxpayer's name	Telephone number	Social security number or FIN
Address	City	State and ZIP code
Vehicle Identification Number		

Part B - This section must be completed by the Division of Air Quality, Department of Environmental Quality.

Indicate the following:

1. The vehicle is fueled by: ☐ propane ☐ compressed natural gas ☐ electricity ☐ other_____; or
2. ☐ The vehicle meets clean fuel vehicle standards in the federal Clean Air Act Amendments of 1990, Title II.
3. ☐ Conversion or ☐ New Vehicle

Certification by the Division of Air Quality, Department of Environmental Quality

I certify to the best of my knowledge and belief that the information contained in Parts A and B above are true and complete.

Authorized signature	Date signed	Stamp
X		
Title		

Part C - This section must be completed by the taxpayer.

Amount of qualifying expenditures	Amount of credit claimed (See General Instructions on reverse side for credit limitations)
\$	\$

General Instructions

New Vehicles:

Taxpayers may take a credit against their individual income tax or corporate franchise tax of 20 percent up to \$500 of the cost of **new motor vehicles** being registered in Utah and for the first time that:

1. are fueled by propane, compressed natural gas, or electricity;
2. are fueled by another fuel determined by the Air Quality Board, on or before July 1, to be as effective as the above listed fuels; or
3. meet the clean fuel vehicle standards in the federal Clean Air Act Amendments of 1990, Title II.

Converted Vehicles:

Taxpayers may take a credit against their individual income tax or corporate franchise tax of 20 percent up to \$400 of the **conversion cost of motor vehicles** registered in Utah:

1. to be fueled by propane, compressed natural gas, or electricity;
2. to be fueled by other fuel determined by the Air Quality Board, on or before July 1, to be as effective as the above listed fuels; or
3. to meet the clean fuel vehicle standards in the federal Clean Air Act Amendments of 1990, Title II.

These credits are allowed only against any Utah tax owed in the taxable year, and in the taxable year in which the item is purchased.

The form must be signed by an authorized representative of the Division of Air Quality. This signature may be obtained by mailing this form to the Division of Air Quality; Department of Environmental Quality; 1950 West North Temple; P.O. Box 144820; Salt Lake City, Utah 84114-4820; (801) 536-4000.

Procedures

Taxpayers who **purchase a qualifying vehicle** shall submit the following documentation with this form to the Division of Air Quality:

1. a copy of the Manufacturer's Statement of Origin;
2. an original or copy of the purchase order, customer invoice, or receipt including the vehicle identification number (VIN); and
3. a copy of the Manufacturer's Suggested Retail Price document that includes a clean fuel option on the equipment list for the vehicle; or

in the case of vehicles certified as meeting the Clean Fleet Vehicle standards in Part C of the Act, the owner must make the vehicle available for the verification by a representative of the executive secretary of an underhood decal on the vehicle for which the credit is requested. Please contact the Division of Air Quality for verification of vehicles located outside the Wasatch Front.

Taxpayers who **convert a vehicle** shall submit the following documentation to the Division of Air Quality:

1. an original or copy of the purchase order, customer invoice, or receipt provided by the person who converted the vehicle including:
 - a. conversion kit or equipment manufacturer and model number;
 - b. date of the vehicle conversion;
 - c. name, address, and telephone number of the person who converted the vehicle; and
 - d. signature of the person responsible for the information on the conversion form.
2. Form TC-40V, Clean Fuel Vehicle Tax Credit, identifying:
 - a. owner's name;
 - b. social security number or federal identification number;
 - c. the VIN of the vehicle being converted;
 - d. fuel type before conversion; and
 - e. fuel type after conversion.

The Division of Air Quality must complete Part B and sign this form.

Taxpayers must indicate the amount of qualifying expenditures and credit claimed against their individual income tax or corporation franchise tax in Part C.

The original completed and signed form must be attached to your tax return. Taxpayers must keep copies of tax credit records for three years from the date the return is filed.